

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Manchester Community Schools (8045)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,035,747	\$2,102,245	\$2,308,063	13%	10%
	11200 Middle/Junior High	\$600,873	\$649,334	\$686,064	14%	6%
	11300 High School	\$929,661	\$1,233,883	\$1,232,469	33%	0%
	11350 Honors Diploma Award	\$0	\$0	\$7,290	n/a	n/a
	11420 Agriculture B	\$54,384	\$25,719	\$33,642	-38%	31%
	11450 Consumer and Homemaking	\$24,572	\$38,117	\$47,424	93%	24%
	11910 Competency Testing	\$0	\$17,666	\$5,453	n/a	-69%
	12100 Gifted and Talented	\$128,043	\$14,433	\$20,031	-84%	39%
	12210 Mild Mental Handicap	\$195,137	\$170,580	\$180,147	-8%	6%
	12350 Homebound	\$19,747	\$10,578	\$6,025	-69%	-43%
	12520 Compensatory	\$0	\$0	\$0	n/a	n/a
	12610 Learning Disability - Full Time	\$219,764	\$275,413	\$251,299	14%	-9%
	12710 Equal Opportunity At Risk	\$29,793	\$0	\$5,438	-82%	n/a
	12900 Other Special Programs	\$0	\$0	\$100	n/a	n/a
	14100 Elementary	\$4,457	\$13,079	\$28,359	> 500%	117%
	14200 Middle/Junior High	\$1,785	\$740	\$2,357	32%	219%
	14300 High School	\$39,123	\$65,592	\$47,139	20%	-28%
	16100 Remediation Testing	\$78	\$6,551	\$16,981	> 500%	159%
	16200 Preventive Remediation	\$22,608	\$3,189	\$63,892	183%	> 500%
	22210 Service Area Direction	\$0	\$2,622	\$2,006	n/a	-23%
	22220 School Library	\$151,678	\$134,522	\$90,484	-40%	-33%
	22230 Audiovisual	\$59,809	\$71,130	\$82,393	38%	16%
	22250 Computer Assisted Instruction Services	\$27,171	\$16,733	\$25,083	-8%	50%
	24100 Office of the Principal Services	\$463,826	\$423,353	\$445,357	-4%	5%
	25810 Direction of Rental Services	\$2,019	\$2,444	\$1,492	-26%	-39%
	25820 Textbooks and Repairs	\$97,617	\$164,646	\$80,267	-18%	-51%
	25840 Other Textbook Rental Services	\$2,293	\$409	\$17,690	> 500%	> 500%
	25860 Textbooks and Workbooks	\$30,926	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$180,816	\$278,637	\$280,971	55%	1%
	41300 Area Vocational Schools	\$208,759	\$265,901	\$281,849	35%	6%
	41400 Joint Services and Supply	\$325,043	\$423,510	\$398,076	22%	-6%
Student Academic Achievement Total		\$5,855,730	\$6,411,027	\$6,647,843	14%	4%
Student Instructional Support						
	21110 Service Area Direction	\$27,329	\$0	\$0	-100%	n/a
	21130 Social Work Services	\$29,600	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$119,567	\$149,754	\$193,332	62%	29%
	21250 Records Maintenance	\$5,102	\$4,134	\$5,238	3%	27%
	21340 Nurse Services	\$32,797	\$39,385	\$44,033	34%	12%
	21390 Other Health Services	\$0	\$4,071	\$0	n/a	-100%

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	21790 Other Student Services	\$0	\$2,000	\$2,000	n/a	0%
	22110 Service Area Direction	\$62,468	\$47,884	\$4,049	-94%	-92%
	22120 Instruction & Curriculum Development	\$3,338	\$29,742	\$8,705	161%	-71%
	22130 Instructional Staff Training Services	\$0	\$1,238	\$674	n/a	-46%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$34,634	\$30,379	\$27,434	-21%	-10%
	23120 Service Area Assistants	\$0	\$0	\$0	n/a	n/a
	23210 Office of the Superintendent	\$123,972	\$169,023	\$185,324	49%	10%
	23220 Community Relations	\$0	\$1,899	\$1,973	n/a	4%
	24900 Other Support Services - School Admin.	\$54,236	\$72,605	\$92,389	70%	27%
	26420 Employment and Placement	\$0	\$0	\$13,774	n/a	n/a
Student Instructional Support Total		\$493,043	\$552,116	\$578,926	17%	5%
Overhead and Operational						
	23150 Legal Services	\$2,833	\$8,283	\$24,799	> 500%	199%
	23160 Promotion Expenses	\$2,917	\$1,522	\$2,238	-23%	47%
	25110 Office of the Business Manager	\$0	\$33,955	\$73,334	n/a	116%
	25210 Service Area Direction	\$0	\$0	\$1,432	n/a	n/a
	25220 Budgeting	\$10,273	\$1,543	\$750	-93%	-51%
	25240 Payroll Services	\$20,737	\$25,867	\$24,151	16%	-7%
	25250 Financial Accounting	\$22,535	\$33,697	\$31,176	38%	-7%
	25291 Refund of Revenue	\$544	\$0	\$0	-100%	n/a
	25292 Petty Cash	\$94	\$155	\$181	93%	16%
	25293 Printed Forms	\$269	\$916	\$1,645	> 500%	80%
	25295 Bank Service Charge	\$0	\$155	\$110	n/a	-29%
	25360 Rent of Buildings & Equipment	\$23,485	\$28,964	\$17,894	-24%	-38%
	25410 Service Area Direction	\$17,443	\$22,141	\$0	-100%	-100%
	25420 Maintenance of Buildings	\$698,855	\$895,763	\$996,387	43%	11%
	25430 Maintenance of Grounds	\$46,664	\$37,853	\$58,847	26%	55%
	25440 Maintenance of Equipment	\$106,029	\$245,060	\$355,049	235%	45%
	25460 Security Services	\$0	\$2,835	\$0	n/a	-100%
	25470 Insurance (other than buses)	\$69,173	\$116,738	\$99,662	44%	-15%
	25510 Service Area Direction	\$27,084	\$32,266	\$8,428	-69%	-74%
	25520 Vehicle Operation	\$212,450	\$280,841	\$296,879	40%	6%
	25540 Vehicle Servicing and Maintenance	\$99,716	\$148,710	\$136,858	37%	-8%
	25550 Purchase of School Buses	\$79,700	\$0	\$128,828	62%	n/a
	25560 Insurance on Buses	\$10,270	\$17,996	\$25,986	153%	44%
	25590 Other Pupil Transportation Services	\$48,683	\$62,948	\$76,276	57%	21%
	25591 Bus Driver Training	\$2,642	\$2,505	\$2,900	10%	16%
	25610 Service Area Direction	\$48,366	\$27,432	\$26,947	-44%	-2%
	25620 Food Preparation and Dispensing	\$152,578	\$344,807	\$409,630	168%	19%

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	25640 Food Purchases	\$188,143	\$281,491	\$311,454	66%	11%
	25690 Other Food Services	\$24,597	\$46,592	\$41,867	70%	-10%
	26495 Official Bonds	\$691	\$397	\$432	-37%	9%
	26600 Data Processing	\$24,625	\$0	\$0	-100%	n/a
	33000 Civic Services	\$5,499	\$10,368	\$16,353	197%	58%
	34000 Athletic Coaches	\$120,347	\$132,815	\$146,857	22%	11%
	39400 Latch Key Kids Program	\$8,590	\$12,049	\$11,829	38%	-2%
Overhead and Operational Total		\$2,075,831	\$2,856,665	\$3,329,179	60%	17%
Nonoperational						
	25310 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	25320 Land Acquisition and Development	\$26,329	\$48,684	\$15,605	-41%	-68%
	25330 Professional Services	\$13,240	\$13,099	-\$5,435	-141%	-141%
	25340 Educational Specifications Development	\$1,233,699	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$116,635	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$140,675	\$297,557	n/a	112%
	25352 Energy Savings Contracts	\$38,256	\$103,216	\$71,708	87%	-31%
	25370 Purchase of Moveable Equipment	\$0	\$0	\$10,750	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$316,708	\$295,230	\$500,833	58%	70%
	25390 Other Facilities Acquisition & Construction	\$0	\$7,730	\$0	n/a	-100%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$216,842	\$223,001	n/a	3%
	52500 Bond Anticipation Loans, INTEREST ON DEBT	\$0	\$25,724	\$14,335	n/a	-44%
	53100 Buildings, LEASE RENTAL	\$1,228,211	\$1,219,530	\$1,220,219	-1%	0%
	53200 Equipment, LEASE RENTAL	\$0	\$0	\$0	n/a	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$141,375	\$712,904	\$750,681	431%	5%
Nonoperational Total		\$3,114,452	\$2,783,634	\$3,099,254	0%	11%
prorated						
	26491 PERF	\$134,410	\$164,561	\$173,708	29%	6%
	26492 Social Security	\$468,782	\$507,966	\$528,255	13%	4%
	26493 Workmen's Compensation	\$0	\$0	\$8,268	n/a	n/a
	26494 Group Insurance	\$550,954	\$902,749	\$913,692	66%	1%
	26496 Unemployment Compensation	\$292	\$6,841	\$61	-79%	-99%
	26498 Severance/Early Retirement Pay	\$0	\$70,931	\$56,274	n/a	-21%
prorated Total		\$1,154,438	\$1,653,048	\$1,680,259	46%	2%

